

Panaji, 23rd April, 1987 (Vaisakha 3, 1909)

SERIES I No. 4

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department

Expenditure, Revenue and Control Branch

#### Notification

5/4/87-Fin(R&amp;C)(4)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the 'said Act'), the Government of Goa, Daman and Diu hereby amends entry No. 68 of the Second Schedule appended to the said Act as follows;

In entry No. 68, —

(i) after the item (iii) of the first proviso, the following items shall be added, namely: —

“(iv) Such Small Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa, Daman and Diu at the end of every 3rd year to the effect that the unit is still running.

(v) The Small Scale Industry set up on or after coming into force of this Notification produces a Certificate from the Directorate of Industries, Government of Goa, Daman and Diu that the said industry is not of high pollutant nature”.

(ii) after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that the benefit of exemption from tax under the Goa, Daman and Diu Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow which will be set up within the Union Territory of Goa, Daman and Diu on or after the coming into force of this Notification”.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

G. S. Zuarkar, Under Secretary (Finance Exp.)

Panaji, 20th April, 1987.

#### ANNEXURE

Industries of high polluting nature as declared by  
Central Government

- (i) Primary metallurgical producing industries viz: —  
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating.

#### Notification

5/4/87-Fin(R&amp;C)(3)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the 'said Act'), the Government of Goa, Daman and Diu hereby amends the Second Schedule appended to the said Act as follows:—

In the Second Schedule appended to the said Act, after entry No. 84, the following entry shall be inserted, namely: —

“85 — Any goods manufactured, processed or assembled in the Union territory of Goa, Daman and Diu by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after the date of coming into force of this Notification, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to the date of coming into

force of this Notification, at the point of sale made by such Medium/Large Scale Industry for a period of 10 years/5 years respectively, from the date of first sale, or from the date of first consignment/branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa, Daman and Diu Sales Tax Act, 1964.

Provided that —

(i) The Medium/Large Scale Industry referred to herein above is also registered as such Industry with the Directorate General of Technical Development, New Delhi have been issued Industrial licence under Industries Development and Regulation Act, 1951 by the Government of India in the concerned Ministry or such other Registration Authority as the case may be;

(ii) Such Medium or Large Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, Daman and Diu that the Industry is not a high pollutant Industry;

(iii) In case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iv) Medium/Large Scale Industry produces a certificate obtained from the Directorate of Industries, Government of Goa, Daman and Diu at the end of every 3rd year to the effect that the unit is still running;

(v) In the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, the benefit of exemption from tax shall be available to such industries for a period of 10 years or 5 years respectively, from the date of First sale/consignment/branch transfer as the case may be, after their graduation into Medium or Large Scale Industries provided that such Industries produce a necessary certificate to this effect from the Directorate of Industries, Panaji and/or the respective Registering Authority".

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

G. S. Zuarkar, Under Secretary (Finance Exp.).

Panaji, 20th April, 1987.

#### ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries viz: —  
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating.